Report on the

Law Library Fund

Chambers County, Alabama September 1, 2016 through May 31, 2021

Filed: November 12, 2021



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280 Montgomery, Alabama 36104-4338 P.O. Box 302251 Montgomery, Alabama 36130-2251 Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



State of Alabama

Department of

Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251 401 Adams Avenue, Suite 280 Montgomery, Alabama 36104-4338 Telephone (334) 242-9200 FAX (334) 242-1775

Rachel Laurie Riddle Chief Examiner

Honorable Rachel Laurie Riddle Chief Examiner of Public Accounts Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Law Library Fund, Chambers County Alabama, for the period September 1, 2016 through May 31, 2021. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Jimmy Flowers

Examiner of Public Accounts

rb

Table of Contents Page Summary A Contains items pertaining to state and local legal compliance. Financial Information 1 Exhibit #1 Summary of Receipts, Disbursements and Balance 2

Law Library Fund Chambers County



Department of **Examiners of Public Accounts**

SUMMARY

Law Library Fund Chambers County September 1, 2016 through May 31, 2021

The Law Library Fund, Chambers County, Alabama, operates under the provisions of the *Code of Alabama 1975*, Sections 11-25-1 through 11-25-13. The Law Library Fund is funded, primarily, by a two-dollar fee added on all cases filed in the District and Circuit Courts of the County. The proceeds are to be expended for the maintenance of the Law Library to provide legal materials needed by county and court officials and the citizens of Chambers County. These uses were expanded by the provisions in the *Code of Alabama 1975*, Section 11-25-13. The Law Library Fund is administered by the Presiding Circuit Judge, and all accounting records are maintained by the Chambers County Commission.

Honorable Steve R. Perryman served as Presiding Circuit Court Judge from January 19, 2016 through January 18, 2019. Honorable Ray Martin served as Presiding Circuit Court Judge from January 19, 2019 through the remainder of the examination period.

This report presents the results of an examination of the Law Library Fund and a review of the Law Library Fund's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

EXIT CONFERENCE

The Officials were invited to and participated in an exit conference held by telephone to discuss the results. Representing the Department of Examiners of Public Accounts was David Lane, Audit Manager.

22-016 A



Summary of Receipts, Disbursements and Balance September 1, 2016 through May 31, 2021

Receipts Library Fees Interest Earned Total Receipts	\$ 39,038.93 2,188.49 41,227.42
<u>Disbursements</u> Books and Publications Total Disbursements	11,726.86 11,726.86
Excess of Receipts Over/(Under) Disbursements	29,500.56
Balance - September 1, 2016	25,505.80
Balance - May 31, 2021	\$ 55,006.36